

Exhibit 12.11
Docket: 3720-WR-107
Witness: Andrew Behm
8/5/2010

Public Service Commission of Wisconsin
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Summary of Mr. Planton's Method for Allocating Utility Financed and Contributed Main Balances to Transmission and Distribution Subaccounts

	Actual Totals from Exhibit 2.3	Transmission Main	Distribution Main
Utility Financed Main	\$225,536,237	<i>\$13,243,342</i>	<i>\$212,292,895</i>
Contributed Main	\$73,474,245	<i>\$21,514,828</i>	<i>\$51,959,412</i>
Estimated Totals		<i>\$34,758,170</i>	<i>\$264,252,307</i>
Actual Totals From Exhibit 2.3		\$88,476,000	\$207,634,000
Difference		\$53,717,830	-\$56,618,307
Difference as a Percentage of Actual		60.71%	-27.27%

Bold values are known from Exhibit 2.3.

Italic values are calculated based on totals from Exhibit 2.3 and allocations from Exhibit 2.5 as shown in Exhibit 12.10.